IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Neil A.A. Simpson, et al.

Serial No.: 10/809,036

Confirmation No.: 5819

Filed:

March 25, 2004

For:

TUBING EXPANSION

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Group Art Unit: 3725

Examiner: Debra M. Sullivan

MAIL STOP RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

SECOND RESPONSE TO FINAL OFFICE ACTION DATED OCTOBER 21, 2008

In response to the Final Office Action dated October 21, 2008, having a shortened statutory period for response extended one month set to expire on February 21, 2009, and an Advisory Action dated January 27, 2009, please enter this response and Request for Continued Examination (RCE) under 37 C.F.R. 1.114 and reconsider the claims pending in the application for reasons discussed below. The Commissioner charge counsel's **Deposit** Account No. 20hereby authorized to is 0782/CRUI/0011/WBP for any deficiencies and credit any overpayment required to make this response timely and acceptable to the Office.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper. Remarks begin on page 12 of this paper.